

**PERSONNEL  
DEPARTMENT 17  
SUMMARY OF APPROPRIATIONS  
Fiscal Year 2002 - 2003**

**ADMINISTERED BY:**

**PERSONNEL DIRECTOR**

<b>FUNDS</b>	<b>2001-2002</b>		<b>2002-2003</b>	
	Actual	Alloc. Positions	Adopted Budget	Alloc. Positions
<b>GENERAL FUND</b>				
10500 Personnel	\$ 1,245,578	20	\$ 1,596,121	21
11480 Employee Benefits	1,503,096	4	1,608,994	6
Subtotal General Fund	\$ 2,748,674	24	\$ 3,205,115	27
<b>INTERNAL SERVICE FUNDS</b>				
06220 Unemployment Insurance Fund	\$ 870,889	0	\$ 425,598	0
02850 Dental & Vision Insurance Fund	2,576,877	0	2,726,821	0
Subtotal Internal Service Funds	\$ 870,889	0	\$ 425,598	0
<b>TOTAL</b>	\$ 3,619,563	24	\$ 3,630,713	27

## PERSONNEL

GENERAL FUND 100 — 10500  
Nancy Nittler, Personnel Director

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 1,091,988	\$ 1,194,374	\$ 1,424,705	\$ 1,388,019	16%	\$ 1,496,478
Services & Supplies	\$ 293,077	\$ 266,973	\$ 343,090	\$ 296,530	11%	\$ 302,230
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 24,434	\$ 9,962	\$ 7,401	\$ 7,401	-26%	\$ 7,401
Gross Budget	\$ 1,409,499	\$ 1,471,309	\$ 1,775,196	\$ 1,691,950	15%	\$ 1,806,109
Less: Chrgs to Depts	\$ (249,859)	\$ (225,731)	\$ (209,988)	\$ (209,988)	-7%	\$ (209,988)
Net Budget	\$ 1,159,640	\$ 1,245,578	\$ 1,565,208	\$ 1,481,962	19%	\$ 1,596,121
Less: Revenues	\$ (191,033)	\$ (122,199)	\$ (122,503)	\$ (106,903)	-13%	\$ (106,903)
Net County Cost	\$ 968,607	\$ 1,123,379	\$ 1,442,705	\$ 1,375,059	22%	\$ 1,489,218
Alloc. Positions	19	20	21	20	0%	21

### Mission and Major Programs

To provide staff support to the Civil Service Commission; carry out various Federal and State mandated programs and any optional programs funded by the Board of Supervisors; serve the public by providing access to employment opportunities with Placer County; and provide services to the Board of Supervisors and user departments as necessary.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. Recruitment And Selection	\$586,205	7.00	\$591,732	7.00	\$5,528	0.00
2. Administration	418,718	5.00	507,199	6.00	88,482	1.00
3. Employee Benefits	334,974	4.00	338,133	4.00	3,159	0.00
4. Civil Service Commission And Classification	167,487	2.00	169,066	2.00	1,579	0.00
5. Labor Relations	125,615	1.50	126,800	1.50	1,185	0.00
6. Affirmative Action	41,872	0.50	42,267	0.50	395	0.00
<b>GROSS BUDGET TOTAL</b>	<b>\$1,674,870</b>	<b>20.00</b>	<b>\$1,775,197</b>	<b>21.00</b>	<b>\$100,327</b>	<b>1.00</b>

**PERSONNEL 100 - 10500**

**Performance Indicators & Measures**

MAJ. PGM. NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	2000-01 PR. YR. ACTUAL	2001-02 CURR. YR. EST.	2002-03 REQ. BGT. EST.	2002-03 REQ. BGT. \$'S	2002-03 REQ. POSIT.
1.	Recruitments Conducted	QNTY	259	233	260	\$591,732	7.00
	Cost per Recruitment	Dollars	\$3,237	\$2,516	\$2,276		
2.	No. of Employee Personnel Action Forms Processed	QNTY	9,809	10,240	11,264	\$507,199	6.00
	Cost per Form Processed	Dollars	\$29.59	\$40.89	\$45.03		
3.	No. of Alloc. Perm. Positions (for which benefits are administered)	QNTY	2,429	2,572	2,737	\$338,133	4.00
	Cost per Position	Dollars	\$106	\$130	\$124		
4.	No. of Classification Reviews (position reviews, class spec. revisions, new classes, etc.)	QNTY	197	345	150	\$169,066	2.00
	Cost per Review	Dollars	\$655	\$485	\$1,127		

**Recommended Expenditures**

Recommended expenditures for salaries and benefits have increased due to approved cost-of-living and merit adjustments. Expenditures for services and supplies have decreased slightly since the costs applicable to the Employee Benefits Program have been budgeted directly in Employee Benefits (11480). The department requested funding for a Personnel/Payroll System Study, which will be budgeted in Countywide Systems (06240), and the request for one departmental systems analyst is not recommended unless funding becomes available.

**Recommended Cost Transfers and Revenues**

This budget unit receives reimbursement from the Dental and Vision Fund, and State Unemployment Insurance Fund for department administrative support (\$81,903); from the Health and Human Services department for personnel services (\$209,988); and from various departments for classification and organizational studies (\$25,000). Cost transfers and revenues have decreased due to a formula correction for personnel service charges to Health and Human Services, a decrease in administration charges to the Unemployment Insurance and Dental and Vision Funds, and a reduction of charges to the Courts (\$15,000).

**Recommended if Funding is Available**

Recommended if funding is available is one departmental systems analyst and related costs to serve as the program administrator for the new performance appraisal software system (\$33,812).

**Departmental Concurrence or Appeal**

The Personnel Director concurs with the recommended budget.

**Final Budget Changes from the Proposed Budget**

Funding was included for a new senior personnel analyst to work with the Personnel/Payroll System (\$89,388) and for implementation of a personnel classification study (\$24,771).

# Personnel

## General Fund

Fund: 100

Subfund: 0

Appropriation: 10500

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Salaries & Benefits					
1001 Employee Paid Sick Leave	136	231	7,904	1,000	1,000
1002 Salaries and Wages	822,270	897,399	1,052,256	1,030,051	1,117,220
1003 Extra Help	11,150	10,602	7,907	7,907	7,907
1005 Overtime & Call Back		490	3,668	3,668	3,668
1006 Sick Leave Payoff	32,595	36,831			
1300 P.E.R.S.	60,591	65,287	92,216	90,218	95,834
1301 F.I.C.A.	65,523	69,910	81,383	79,684	84,457
1310 Employee Group Ins	93,028	106,819	169,371	165,700	176,014
1315 Workers Comp Insurance	6,695	6,805	10,000	9,791	10,378
Total Salaries & Benefits	1,091,988	1,194,374	1,424,705	1,388,019	1,496,478
Services & Supplies					
2051 Communications - Telephone	27,210	27,096	25,804	25,159	25,159
2290 Maintenance - Equipment	922	1,026	6,180	3,000	3,000
2439 Membership/Dues	3,192	486	1,082	1,082	1,082
2456 Misc Expense		389			
2481 PC Acquisition			2,250		
2510 PC Upgrades			5,674	5,674	5,674
2511 Printing	33,395	29,058	25,750	25,750	25,750
2522 Other Supplies	48,928	2,011	4,875	4,000	9,700
2523 Office Supplies & Exp	26,077	28,308	23,875	23,775	23,775
2524 Postage	13,192	14,081	15,950	14,950	14,950
2554 Commissioner's Fees	6,100	7,200	10,000	10,000	10,000
2555 Prof/Spec Svcs - Purchased	22,777	37,551	71,785	71,785	71,785
2701 Publications & Legal Notices	83,367	97,831	85,600	85,600	85,600
2709 Rents & Leases - Computer SW	4,589	5,576	9,665	5,635	5,635
2840 Special Dept Expense	3,403	4,827	31,500	970	970
2844 Training	4,500	1,375	2,100	6,500	6,500
2931 Travel & Transportation	14,590	9,313	19,850	11,500	11,500
2932 Mileage	759	845	1,000	1,000	1,000
2941 County Vehicle Mileage	76		150	150	150
Total Services & Supplies	293,077	266,973	343,090	296,530	302,230
Charges From Departments					
5291 I/T Maintenance - Computer Equipment			3,179	3,179	3,179
5405 I/T Maintenance - Bldgs & Improvements	390				
5522 I/T Other Supplies	17,793	5,996			
5523 I/T Office Supplies & Expenses	3,436	3,228			
5552 I/T - MIS Services	340	738	510	510	510
5555 I/T Prof/Special Services - Purchased	1,264				
5556 I/T - Professional Services			3,712	3,712	3,712
5840 I/T Special Dept Expense	1,061				
5844 I/T Training	150				
Total Charges From Departments	24,434	9,962	7,401	7,401	7,401
Gross Budget	1,409,499	1,471,309	1,775,196	1,691,950	1,806,109
Less: Charges to Departments					
5001 Intrafund Transfers		(4,659)			
5002 I/T - County General Fund	(249,859)	(218,589)	(209,988)	(209,988)	(209,988)
5008 I/T - County Office Bldg Fund		(1,913)			
5011 I/T - Public Safety Fund		(570)			
Total Charges to Departments	(249,859)	(225,731)	(209,988)	(209,988)	(209,988)
Net Budget	1,159,640	1,245,578	1,565,208	1,481,962	1,596,121

## Personnel

### General Fund

Fund: 100

Subfund: 0

Appropriation: 10500

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
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Less: Revenues

7234 State Aid - Mandated Costs	(36,483)	389			
8248 Personnel Services	(154,515)	(104,425)	(81,903)	(81,903)	(81,903)
8764 Miscellaneous Revenues	(35)				
8780 Contributions from Other Funds		(18,163)	(40,600)	(25,000)	(25,000)
Total Revenues	(191,033)	(122,199)	(122,503)	(106,903)	(106,903)

Net County Cost	968,607	1,123,379	1,442,705	1,375,059	1,489,218
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## EMPLOYEE BENEFITS

GENERAL FUND 100 — 11480  
Nancy Nittler, Personnel Director

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 1,648,253	\$ 2,338,427	\$ 2,725,149	\$ 2,585,588	11%	\$ 2,830,865
Services & Supplies	\$ 833,782	\$ 810,766	\$ 1,257,410	\$ 1,239,305	53%	\$ 1,334,141
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 7,126	\$ 14,198	\$ -	\$ -	-100%	\$ -
Gross Budget	\$ 2,489,161	\$ 3,163,391	\$ 3,982,559	\$ 3,824,893	21%	\$ 4,165,006
Less: Chrgs to Depts	\$ (1,373,971)	\$ (1,660,295)	\$ (2,556,012)	\$ (2,556,012)	54%	\$ (2,556,012)
Net Budget	\$ 1,115,190	\$ 1,503,096	\$ 1,426,547	\$ 1,268,881	-16%	\$ 1,608,994
Less: Revenues	\$ (261,278)	\$ (339,693)	\$ (681,278)	\$ (559,490)	65%	\$ (593,233)
Net County Cost	\$ 853,912	\$ 1,163,403	\$ 745,269	\$ 709,391	-39%	\$ 1,015,761
Alloc. Positions	3	4	7	5	25%	6

### Mission and Major Programs

To fund certain employee benefits related primarily to retired employees and to direct expenditures for testing programs; labor relations and benefit consultants; the County's employee assistance, service and recognition programs, and for professional and management benefits.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. Employee Benefits	\$1,808,750	3.25	\$2,651,190	3.48	\$842,441	0.23
2. Labor Relations and employee Assistance	871,928	1.23	1,001,903	2.65	129,975	1.42
3. Employee Recognition	44,679	0.13	48,710	0.23	4,031	0.10
4. Health Exams	155,439	0.13	191,452	0.23	36,013	0.10
5. Psychological Services	56,349	0.13	65,615	0.23	9,266	0.10
6. Professional Consulting Services	18,224	0.13	23,688	0.18	5,464	0.05
<b>GROSS BUDGET TOTAL</b>	<b>\$2,955,370</b>	<b>5.00</b>	<b>\$3,982,560</b>	<b>7.00</b>	<b>\$1,027,190</b>	<b>2.00</b>

### Recommended Expenditures

Recommended salary and benefit categories have increased over FY 2001-02 due to negotiated retiree benefit increases, particularly for retiree health insurance premium costs. Also recommended is an allocation and full year funding for an ASO position that is being transferred from the Workers Compensation Program, which is partially offset by a reduction in reimbursement to that program. Services and supplies costs are higher due to increased usage of the Employee Assistance Program (EAP), and increased costs for

## EMPLOYEE BENEFITS 100 - 11480

management employee benefits and employee physicals due to pre-employment testing of extra help employees. The increased funding requirements noted above are offset by increased reimbursements from County departments. The department's request for two additional positions, a personnel analyst and administrative technician, are not recommended at this time due to funding constraints.

### Performance Indicators & Measures

MAJ. PGM. NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	2000-01 PR. YR. ACTUAL	2001-02 CURR. YR. EST.	2002-03 REQ. BGT. EST.	2002-03 REQ. BGT. \$'S	2002-03 REQ. POSIT.
1.	No. of Retirees with PERS Health Insurance	QNTY	549	567	630	\$2,171,763	3.48
	Cost per Retiree	Dollars	\$2,548.22	\$2,892.54	\$3,447.24		
2.	No. of Employees Covered for EAP	QNTY	2,429	2,525	2,737	\$175,080	2.65
	Cost per Employee	Dollars	\$44.26	\$61.31	\$63.97		
3.	No. of Employees Receiving Service Awards	QNTY	287	217	169	\$31,220	0.23
	Cost per Employee	Dollars	\$197.00	\$168.00	\$184.73		
5.	No. of Psychological Exams Administered	QNTY	92	200	150	\$48,125	0.23
	Cost per Exam	Dollars	\$592.80	\$240.62	\$320.83		

### Recommended Cost Transfers and Revenues

This budget charges all subvented and non-General Fund programs a proportionate share of costs for employee benefits, including costs for employee physicals. Increases in revenues and charges to departments reflect the apportionment of the cost increases described above. The net county cost is the unsubvented General Fund share.

### Recommended If Funding is Available

Recommended if funding is available is one personnel analyst (\$89,194) to assist with the American with Disabilities Act (ADA) program, leave administration and benefits processing.

### Departmental Concurrence or Appeal

The Personnel Director concurs with the recommended budget.

### Final Budget Changes from the Proposed Budget

The personnel analyst position referred to in the Recommended if Funding is Available section above was added with final budget (\$89,193), partially offset by contributions from other funds (\$33,743). Additional funding has been included to implement a personnel classification study (\$10,920), and budget for accrued compensated leave (\$150,000) and long term disability benefits (\$90,000).

# Employee Benefits

## General Fund

Fund: 100

Subfund: 0

Appropriation: 11480

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Salaries & Benefits					
1002 Salaries and Wages	122,092	187,961	358,344	255,010	327,735
1003 Extra Help	2,881	8,087	4,000	4,000	4,000
1004 Accr Compensated Leave	236,443	647,026			150,000
1005 Overtime & Call Back	15				
1006 Sick Leave Payoff	4,562				
1300 P.E.R.S.	8,390	13,378	31,269	22,334	27,896
1301 F.I.C.A.	9,472	14,435	27,413	19,818	24,546
1310 Employee Group Ins	19,151	25,694	65,666	46,902	58,583
1315 Workers Comp Insurance	554	1,411	3,368	2,435	3,016
1320 Retired Employee Grp Ins	1,244,693	1,440,035	2,232,839	2,232,839	2,232,839
1420 Adm Cost Retirement		400	2,250	2,250	2,250
Total Salaries & Benefits	1,648,253	2,338,427	2,725,149	2,585,588	2,830,865
Services & Supplies					
2051 Communications - Telephone		746	11,421	8,841	8,841
2130 Insurance	64,038	65,867	93,964	93,964	93,964
2439 Membership/Dues	2,315	3,062	4,582	4,582	4,582
2481 PC Acquisition		2,490	4,500		
2511 Printing	133	2,391	4,000	4,000	4,000
2522 Other Supplies			1,750		4,836
2523 Office Supplies & Exp	2,134	128	3,400	3,000	3,000
2524 Postage		23	1,000	1,000	1,000
2555 Prof/Spec Svcs - Purchased	229,840	214,099	308,260	308,260	308,260
2556 Prof/Spec Svcs - County	127,056	147,215	173,962	167,529	167,529
2709 Rents & Leases - Computer SW	1,965	2,383	3,253	3,011	3,011
2830 School Expenditures	88				
2838 Special Dept Expense-1099 Repor	87				
2840 Special Dept Expense	189,652	250,972	635,468	635,468	725,468
2844 Training		897	3,500	1,300	1,300
2845 Mgmt Comp-Cash Out	216,324	119,781			
2931 Travel & Transportation	150	712	8,350	8,350	8,350
Total Services & Supplies	833,782	810,766	1,257,410	1,239,305	1,334,141
Charges From Departments					
5523 I/T Office Supplies & Expenses		162			
5556 I/T - Professional Services	7,126	3,736			
5840 I/T Special Dept Expense		10,300			
Total Charges From Departments	7,126	14,198			
Gross Budget	2,489,161	3,163,391	3,982,559	3,824,893	4,165,006
Less: Charges to Departments					
5002 I/T - County General Fund	(351,130)	(228,496)	(646,594)	(1,045,206)	(1,045,206)
5004 I/T - Road Fund	(90,182)	(105,059)	(147,504)	(147,504)	(147,504)
5008 I/T - County Office Bldg Fund			(20,737)	(20,737)	(20,737)
5009 I/T - County Library Fund	(29,204)	(30,705)	(44,777)	(44,777)	(44,777)
5011 I/T - Public Safety Fund	(711,817)	(963,214)	(1,293,706)	(1,293,706)	(1,293,706)
5015 I/T - Comm Services Fund	(3,075)	(2,492)	(4,082)	(4,082)	(4,082)
5022 I/T - Mental Health Fund	(188,563)	(330,329)	(398,612)		
Total Charges to Departments	(1,373,971)	(1,660,295)	(2,556,012)	(2,556,012)	(2,556,012)
Net Budget	1,115,190	1,503,096	1,426,547	1,268,881	1,608,994



## Employee Benefits

### General Fund

Fund: 100

Subfund: 0

Appropriation: 11480

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Less: Revenues					
7479 Other Govts-Trial Courts	(72,927)	(44,107)	(115,027)	(50,000)	(50,000)
8248 Personnel Services	(188,351)	(295,586)	(402,524)	(402,524)	(402,524)
8780 Contributions from Other Funds			(163,727)	(106,966)	(140,709)
Total Revenues	(261,278)	(339,693)	(681,278)	(559,490)	(593,233)
Net County Cost	853,912	1,163,403	745,269	709,391	1,015,761

## UNEMPLOYMENT INSURANCE

STATE UNEMPLOYMENT INSURANCE FUND 270500 — 06220

Nancy Nittler, Personnel Director

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 934	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 92,613	\$ 94,035	\$ 205,865	\$ 149,310	59%	\$ 227,644
Other Charges	\$ 199,328	\$ 162,853	\$ 197,954	\$ 197,954	22%	\$ 197,954
Other Financing Uses	\$ -	\$ 614,001	\$ -	\$ -	-100%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ 292,875	\$ 870,889	\$ 403,819	\$ 347,264	-60%	\$ 425,598
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 292,875	\$ 870,889	\$ 403,819	\$ 347,264	-60%	\$ 425,598
Less: Revenues	\$ (381,520)	\$ (418,377)	\$ (415,661)	\$ (415,661)	-1%	\$ (415,661)
Net County Cost	\$ (88,645)	\$ 452,512	\$ (11,842)	\$ (68,397)	-115%	\$ 9,937
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Alloc. Positions	0	0	0	0	0%	0

### Mission and Major Programs

To fund Placer County's self-insured unemployment insurance program. To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT		2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1.	Unemployment Insurance Claims Payment	\$171,829	0.00	\$190,491	0.00	\$18,662	0.00
2.	Unemployment Insurance Administration	133,194	0.00	213,328	0.00	80,134	0.00
3.	Transfer Out	332,557	0.00	0	0.00	(332,557)	0.00
<b>GROSS BUDGET TOTAL</b>		<b>\$637,580</b>	<b>0.00</b>	<b>\$403,819</b>	<b>0.00</b>	<b>(\$233,761)</b>	<b>0.00</b>

### Recommended Expenditures

Recommended expenditures have decreased due to the reduction of a one-time transfer to the Workers' Compensation fund in the amount of \$332,557. Overall, expenditures have actually seen an increase as a result of a rate change in the weekly unemployment claim from \$230 to \$330, and the increased costs of administering the program. This budget receives fully offsetting revenue from assessed payroll benefit charges and interest earnings.

### Departmental Concurrence or Appeal

The Personnel Director concurs with the recommended budget.

**Final Budget Changes from the Proposed Budget**

Final adjustments include funding to reimburse Employee Benefits for personnel analyst support (\$29,525) and a provision for reserves, Designation for Contingencies (\$20,158).

Fund: 270 Self Insurance Fund					
Subfund: 500 State Unemployment Insurance					
Budget Unit: 6220 State Unempl Insurance					Approved Adopted by the Board of Supervisors
Operating Detail (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Department Request 2002-03 (4)	Recommended by C.E.O. 2002-03 (5)	2002-03 (6)
Operating Income					
8328 Self Insurance Proceeds	326,511				
8780 Contributions from Other Funds			365,661	365,661	365,661
Total Operating Income	326,511		365,661	365,661	365,661
Operating Expenses					
1002 Salaries and Wages	749				
1300 P.E.R.S.	54				
1301 F.I.C.A.	57				
1310 Employee Group Ins	69				
1315 Workers Comp Insurance	5				
2527 Prof Svcs A-87 Costs	22,424		40,571	31,444	80,253
2550 Administration	67,536	91,506	161,034	113,606	143,131
2555 Prof/Spec Svcs - Purchased	2,140	1,998	2,835	2,835	2,835
2709 Rents & Leases - Computer S	513	531	1,425	1,425	1,425
3551 Transfer Out A-87 Costs		31,444			
3923 Employee Claims		146,167	197,954	197,954	197,954
3925 Judgments and Damages	129,481				
Total Operating Expenses	223,028	271,646	403,819	347,264	425,598
Net Operating Income (Loss)	103,483	(271,646)	(38,158)	18,397	(59,937)
Non-Operating Revenue (Expense)					
3775 Operating Transfer Out		(582,557)			
3935 Contingencies-Judgement and D	(69,847)	(16,686)			
6950 Interest	55,009	48,663	50,000	50,000	50,000
8780 Contributions from Other Funds		369,714			
Total Non-Operating Revenue (Expense)	(14,838)	(180,866)	50,000	50,000	50,000
Net Income (Loss)	88,645	(452,512)	11,842	68,397	(9,937)
Fixed Assets					
Total Fixed Assets					

## DENTAL AND VISION

DENTAL AND VISION INSURANCE FUND 270850 — 02850

Nancy Nittler, Personnel Director

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 22,673	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 250,510	\$ 376,598	\$ 393,785	\$ 329,240	-13%	\$ 386,821
Other Charges	\$ 2,072,631	\$ 2,226,640	\$ 1,977,725	\$ 2,120,000	-5%	\$ 2,210,000
Other Financing Uses	\$ -	\$ (26,361)	\$ -	\$ -	-100%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ 130,000
Gross Budget	\$ 2,345,814	\$ 2,576,877	\$ 2,371,510	\$ 2,449,240	-5%	\$ 2,726,821
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 2,345,814	\$ 2,576,877	\$ 2,371,510	\$ 2,449,240	-5%	\$ 2,726,821
Less: Revenues	\$ (2,079,744)	\$ (2,503,497)	\$ (2,582,549)	\$ (2,516,095)	1%	\$ (2,606,095)
Net County Cost	\$ 266,070	\$ 73,380	\$ (211,039)	\$ (66,855)	-191%	\$ 120,726
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Alloc. Positions	0	0	0	0	0%	0

### Mission and Major Programs

To provide a funding source for Placer County's self-insured Dental and Vision Insurance Program, in which other local public agencies also participate. To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT		2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1.	Dental Claim Payments	\$1,750,432	0.00	\$1,752,975	0.00	\$2,543	0.00
2.	Vision Claim Payments	282,115	0.00	224,750	0.00	(57,365)	0.00
3.	Dental & Vision Administration	271,652	0.00	393,785	0.00	122,133	0.00
<b>GROSS BUDGET TOTAL</b>		<b>\$2,304,199</b>	<b>0.00</b>	<b>\$2,371,510</b>	<b>0.00</b>	<b>\$67,311</b>	<b>0.00</b>

### Fiscal and Policy Issues

A 10 percent increase in the employers' cost of dental premiums is necessary to cover increased costs for claims and administration and to provide reserves for contingencies. Fund reserves are expected to be depleted by the end of FY 2001-02 due to increased administrative costs connected with the change to new vendors. A three-month overlap in vendors was necessary to allow the former vendor to settle claims incurred during the prior contract period. Staff are monitoring the fund to ensure sufficient resources to provide for fund obligations.

### **Recommended Expenditures**

Recommended expenditures have increased due to higher administrative and claim costs. Administrative costs increased effective July 1, 2001, when the County moved from a single dental and vision provider to two providers. In addition, claim expenditures have risen due to an increase in number of employees participating in the program and increased claim costs. This increase in claims payments reflects a two-year impact as the budget for 2001-02 was left at the prior year level in order to gather information regarding the effects the change in providers would have on the program.

### **Recommended Cost Transfers and Revenues**

Revenues in this budget are primarily contributions from employers and employees. Recommended revenues have increased due to a two-year increase in the number of plan employees. The FY 2001-02 budget was left at prior year levels to assess the effect of the change in providers. The increased revenues also includes a 10 percent increase in the employer charges for dental services to cover increased costs of claims and administration and to provide reserves for contingencies.

### **Departmental Concurrence or Appeal**

The Personnel Director concurs with the recommended budget.

### **Final Budget Changes from the Proposed Budget**

Final budget adjustments include a rebudget of \$130,000 for appropriation for contingencies, technical adjustments, and increased funding for vision claims and dependent coverage which is fully offset by revenue (\$90,000 each). Employee Benefits administrative charges were included for personnel analyst support (\$4,218), A87 charges (\$53,363), and a provision for reserves, Designation for Contingencies (\$92,688).

State Controller  
County Budget Act  
(1985)

County of Placer  
State of California  
Operations of Internal Service Fund  
Operational Statement for the Fiscal Year 2002-03

County Budget Form  
Schedule 10

Fund: 270 Self Insurance Fund  
Subfund: 850 Dental & Vision Insurance  
Budget Unit: 2850 Dental & Vision Insurance

Operating Detail (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Department Request 2002-03 (4)	Recommended by C.E.O. 2002-03 (5)	Approved Adopted by the Board of Supervisors 2002-03 (6)
Operating Income					
8784 Contrib Dental Insur Preminm-COB	23,281	25,078	35,988	35,988	35,988
8785 Contrib Dental Insurance Premiu	1,728,556	1,886,913	2,202,170	2,135,716	2,135,716
8786 Contrib Vision Insurance Premiu	297,121	322,520	321,912	321,912	411,912
8787 Contrib Vision Insur Premium-COBR	4,224	3,832	4,631	4,631	4,631
8788 Contrib Dental Ins Premium-Leav	5,504	5,496	7,311	7,311	7,311
8789 Contrib Vision Ins Premium-Leav	1,293	1,261	537	537	537
Total Operating Income	2,059,979	2,245,100	2,572,549	2,506,095	2,596,095
Operating Expenses					
1002 Salaries and Wages	17,613				
1300 P.E.R.S.	1,256				
1301 F.I.C.A.	1,273				
1310 Employee Group Ins	2,405				
1315 Workers Comp Insurance	126				
2511 Printing	983				
2527 Prof Svcs A-87 Costs	35,195		35,195		53,363
2550 Administration	42,381		84,587	75,254	79,472
2555 Prof/Spec Svcs - Purchased	167,176	300,120	263,853	243,836	243,836
2709 Rents & Leases - Computer S	4,310	5,060	5,150	5,150	5,150
2840 Special Dept Expense	465	114	5,000	5,000	5,000
2850 Law Enforcement Special Expen		71,304			
3551 Transfer Out A-87 Costs		(26,361)			
3923 Employee Claims					2,210,000
3925 Judgments and Damages	2,071,213	2,226,640	1,977,725	2,120,000	
5600 Appropriation for Contingencies					130,000
Total Operating Expenses	2,344,396	2,576,877	2,371,510	2,449,240	2,726,821
Net Operating Income (Loss)	(284,417)	(331,777)	201,039	56,855	(130,726)
Non-Operating Revenue (Expense)					
3025 County Share - IHSS	(1,418)				
6950 Interest	19,765	8,397	10,000	10,000	10,000
8954 Operating Transfers In		250,000			
Total Non-Operating Revenue (Expense)	18,347	258,397	10,000	10,000	10,000
Net Income (Loss)	(266,070)	(73,380)	211,039	66,855	(120,726)

Fixed Assets

Total Fixed Assets